

# **SPECIAL REVENUE FUNDS**

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## **Overview**

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. These proceeds include State and Federal Aid, income derived through activities performed by the Division of Solid Waste, special levies, program activity revenue, and operation of the public school system. The funds that are classified within the Special Revenue Funds group are listed below.

### **STATE AND FEDERAL AID**

- ◆ These funds administer programs that benefit Fairfax County residents in accordance with County policy. Included are funds for programs that attempt to identify and alleviate the causes of poverty; manage grant resources for a variety of County programs ranging from public safety to human services issues; aid aging citizens within Fairfax County; and conserve and upgrade low and moderate-income neighborhoods.
  - **Fund 102 - Federal/State Grant Fund**
  - **Fund 103 - Aging Grants and Programs**
  - **Fund 106 - Fairfax-Falls Church Community Services Board**
  - **Fund 142 - Community Development Block Grant**
  - **Fund 145 - HOME Investment Partnership Grant**

### **CONSOLIDATED COMMUNITY FUNDING POOL**

- ◆ These grants enable community-based organizations to leverage their existing program funding to provide services that are most appropriately delivered by non-governmental organizations. Starting in FY 2001, the County will award grants from the Consolidated Community Funding Pool on a two-year funding cycle to provide increased stability for the community-based organizations. Prior to FY 2001, the County awarded grants from the pool on a one-year cycle.
  - **Fund 118 – Consolidated Community Funding Pool**

### **INFORMATION TECHNOLOGY (IT)**

- ◆ This fund supports the critical role of Information Technology in improving the County's business processes and customer service, and in recognition of the ongoing investment necessary to achieve such improvements.
  - **Fund 104, Information Technology**

### **FAIRFAX-FALLS CHURCH COMMUNITY SERVICES BOARD (CSB)**

- ◆ Funding to support CSB programs in the areas of mental health, mental retardation, and alcohol and drug services is derived from a variety of sources including the cities of Fairfax and Falls Church, the State and Federal governments, client/program fees, and transfers from the General Fund.
  - **Fund 106, Fairfax-Falls Church Community Services Board**

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## **SOLID WASTE MANAGEMENT**

- ◆ These funds provide for the collection and disposal of refuse within Fairfax County, as well as the disposal of refuse delivered by local jurisdictions. Revenue is derived from collection and disposal charges of the various program components.
  - **Fund 108 - Leaf Collection**
  - **Fund 109 - Refuse Collection and Recycling Operations**
  - **Fund 110 - Refuse Disposal**
  - **Fund 112 - The Energy Resource Recovery (ERR) Facility**
  - **Fund 114 - I-95 Refuse Disposal**

## **COMMUNITY CENTERS**

- ◆ These funds provide for the construction, operation, and maintenance of community centers for use by the residents within the special tax districts who pay a special levy based on assessed value of real property.
  - **Fund 111 - Reston Community Center**
  - **Fund 113 - McLean Community Center**
  - **Fund 115 - Burgundy Village Community Center**

## **FOREST INTEGRATED PEST MANAGEMENT PROGRAM**

- ◆ The Forest Integrated Pest Management Program, formerly Gypsy Moth Suppression Program, gains revenue through a special Countywide tax levy on residential, commercial, and industrial properties to allow for the treatment of the gypsy moth and cankerworm population.
  - **Fund 116, Forest Integrated Pest Management**

## **CONTRIBUTORY AGENCIES**

- ◆ This fund was established to reflect the General Fund support of contributory agencies. Funding for the County's contribution to various organizations and/or projects are reflected in this fund. Support of this program was previously included in the General Fund in Agency 88, Contributory Agencies. However, because the expenditures made to these organizations are typically not in direct support of County operations, a separate fund was established.
  - **Fund 119 - Contributory Fund**

## **E-911 FUNDS**

- ◆ This fund was created to satisfy a State legislative requirement that E-911 revenues and expenditures be accounted for separately. All expenditures associated with the Public Safety Communications Center (PSCC) are budgeted in this fund.
  - **Fund 120 - E-911 Fund**

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## **PROGRAM ACTIVITY REVENUE**

- ◆ The primary sources of revenue for program activity funds are derived from receipts generated through program operations. These Funds support the County's bus and Commuter rail service, and the County's Cable Operations.
  - **Fund 100 - County Transit Systems**
  - **Fund 105 - Division of Cable Communications**

## **OPERATION OF THE PUBLIC SCHOOL SYSTEM**

- ◆ These funds provide for recording expenditures required to operate, maintain, and support the Fairfax County Public School system programs, as well as the procurement, preparation, and serving of student breakfasts, snacks, and lunches. Primary sources of revenue include Federal and State aid, transfers from the General Fund, and receipts derived through food sales.
  - **Fund 090 - Public School Operating**
  - **Fund 191 - Public School Food and Nutrition Services**
  - **Fund 192 - Public School Grants and Self-Supporting Programs**
  - **Fund 193 - Public School Adult and Community Education**

## **DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT.**

- ◆ *Narratives for Funds 141, 142, 143, 144, and 145 can be found in the Housing and Community Development Programs section of this Volume.*